

GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Public Services - Commercial Taxes Department - Certain irregularities committed by Sri M.V. Prasanna Kumar, Assistant Commissioner, CT (Retired) in issuance of large number of way bills without verification while he was working as Commercial Tax Officer, Macherla, Guntur District - Disciplinary Proceedings under rule 20 of APCS (CC&A) Rules, 1991 - Charges proved in the regular inquiry - A.P. Administrative Tribunal allowed the M.A.No. 2093/2012 filed by Government - Punishment of 15% cut in pension for a period of one year besides recovery of loss of Rs.3,28,293/- under rule 9 of A.P. Revised Pension Rules, 1980 - Imposed - Orders - Issued.

REVENUE (VIGILANCE.I) DEPARTMENT

G.O.Rt.No. 443

Dated:28-03-2013.

Read the following :

1. Commissioner, CT, AP, Hyderabad, Charge Memo No. D3/1998/2000- I, Dt: 27.11.2000.
2. From Sri M.V. Prasanna Kumar, CTO, written statement of defence, dt: 17.1.2001.
- 3..G.O.Rt.No.760, Revenue (Vig. I) Dept., Dt: 13.4.2006.
4. From the APAT, orders dated 11.8.2010 in O.A.No. 3966/2010 filed by Sri M.V. Prasanna Kumar, Asst. Commissioner, CT.
5. G.O.Rt.No.1185, Revenue (Vig. I) Dept, Dt: 25.8.2010.
6. G.O.Rt.No.1465, Revenue (Vig. I) Dept., Dt: 12.12.2011.
7. From Sri Pradeep Chandra, IAS, Commissioner of Inquiries and Inquiring Authority, Letter No. 383/COI-KPC/A1/2011, Dt: 1.3.2012.
8. G.O.Rt.No.564, Revenue (Vig. I) Department, Dt: 16.4.2012.
9. G.O.Rt.No.1599, Revenue (Vig. I) Department, Dt: 7.11.2012.
10. From the APAT, orders dt: 14.12.2012 in MA.No. 2093/2012 in O.A.No. 3966/2010 filed by the Government, received on 02.01.2013.
11. Govt. Memo No. 75787/Vig. I(1)/2000-18, Revenue (Vig. I) Department, Dated 10.1.2013.
12. From Sri M.V. Prasanna Kumar, former CTO and retired Assistant Commissioner, CT, Guntur, representation, dated 5.2.2013.
13. From the Commissioner, CT, Hyderabad, Letter No.VI (D3)/1998/2000, Dated 15.2.2013.
14. Govt. Memo No. 75787/Vig. I(1)/2000-20, Dated: 25.2.2013.
15. From Sri M.V. Prasanna Kumar, former CTO and retired Asst. Commissioner, CT, Guntur, representation, dt: 12.3.2013.
16. From the Commissioner, CT, Hyderabad, Letter No. VI (D3)/1998/2000, Dt: 25.3.2013.
17. Govt. letter No. 75787/Vig. I(1)/2000-22, Datd: 25.3.2013
18. From the Secretary, A.P. Public Service Commission, Letter No.704/RT/1/2013, Dated 28.3.2013.

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ORDER:

In the reference 1st read above, the Commissioner, Commercial Taxes, AP, Hyderabad framed charges against Sri M.V. Prasanna Kumar, Commercial Tax Officer, for the irregularity committed by him in issuance of large number of way bills to the Dealers without verification of business activities and proper enquiries about the genuineness of the Dealers causing loss of revenue to the State exchequer, while he was working as Commercial Tax Officer, Macherla, Guntur District. He was directed to submit his written statement of defence and accordingly, the Charged Officer submitted his written statement of defence vide reference 2nd read above.

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2. In the reference 3rd read above, Government appointed Dr. A. Madhusudhan Reddy, IAS (Retd.), Commissioner of Inquiries, General Administration Department as the Inquiring Authority to conduct inquiry into the charges framed against the charged officer viz., Sri M.V. Prasanna Kumar, Commercial Tax Officer (A.O.1) and also Sri D.V. Sarveswara Rao, retired Deputy Commercial Tax Officer (AO-2) & Sri B. Swatantra Rao, former Assistant Commercial Tax Officer, Gurazala (AO-3), who were also involved in the case.

3. In the reference 4th read above, the A.P. Administrative Tribunal, in its orders, dt: 11.8.2010 in O.A.No. 3966/2010, directed the respondents to complete the enquiry and finalize the departmental proceedings within 3 months, otherwise it would be deemed that the disciplinary proceedings issued by the Commissioner, Commercial Taxes, in Memo dt: 27.11.2000 are deemed to have been quashed.

4. In the reference 7th read above, the Inquiring Authority has furnished his inquiry report along with his findings. In respect of M.V. Prasanna Kumar, former Commercial Tax Officer and Assistant Commissioner, CT (Retired), the Inquiring Authority has held that the component of the charge that "CO-1 issued a large number of way bills leading to loss of revenue to the State exchequer is found to be substantiated". In respect of Charged Officer -2, the Inquiring Authority held that charge is held not proved and in respect of Charged Officer-3, the Inquiring Authority has held that the first component that the Charged Officer while working as Assistant Commercial Tax Officer, Gurazala did not conduct proper enquiry before granting Registration Certificate is found substantiated.

5. Government accepted the findings of the Inquiring Authority in respect of Charged Officer-2 and accordingly, further action against Sri D.V. Sarveswara Rao, retired Deputy Commercial Tax Officer was dropped, vide reference 8th read above. In respect of Charged Officer-3 viz., Sri B. Swatantra Rao, former Assistant Commercial Tax Officer and retired Assistant Section Officer, Irrigation & Command Area Development Department, Smt. B.V. Kiran Kumari, W/o. B. Swatantra Rao, has filed a representation stating that her husband expired on 15.4.2012 and requested for necessary action. After examination, Government have directed that further action against the deceased would stand abated, vide reference 9th read above.

6. In respect of Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, CT., upon receipt of the Inquiry Report and findings therein, Government have filed Miscellaneous Application (M.A) in O.A.No. 3966/2010 before the A.P. Administrative Tribunal seeking further time of three months for concluding the disciplinary proceedings against the Charged Officer.

7. In the reference 10th read above, the A.P. Administrative Tribunal have allowed the M.A.No. 2093/2012 filed by the Government and granted time to finalise the disciplinary proceedings against Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, Commercial Taxes.

8. In the reference 11th read above, Government have communicated a copy of the inquiry report of the Commissioner of Inquiries, dated 1.3.2012 to Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, Commercial Taxes, with a direction to submit his representation on the findings of Enquiry Officer.

9. In the reference 13th read above, the Commissioner, Commercial Taxes, Hyderabad has furnished report of the Deputy Commissioner, CT, Guntur Division, dt: 2.2.2013 stating that the loss of revenue caused in respect of M/s. Vengamamba enterprises, Pallinguta was Rs.1,97,128/- and M/s. Lakshmi Traders, Adigoppula was Rs.1,31,165/- and reported that no collection was made.

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10. In the reference 12th read above, Sri M. V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, CT., has submitted his representation stating that there is no mens rea in the case and he had obtained the remarks of the Deputy Commercial Tax Officer, Gurazala before issuing way bills and made cross check references periodically to the territorial officers. He has stated that when misuse of way bills by the dealer came to his notice, he had taken immediate possible coercive steps to stop the clandestine trade of M/s. Vengamamba Enterprises, Palligunta and filed FIR No. 24/2000 in the Gurazala area Police Station and FIR No. 13/2000 in Durgi Police Station against the dealer. He had detained one lorry at Gurazala and auctioned goods as per the procedure under Revenue Recovery Act and the sale proceeds were deposited in the local Gurazala Court, vide Challan Rs.13,000/-. He has requested to consider his representation and to drop further action.

11. Government have examined the contentions of the Delinquent Officer and the material available and observe that as per the report of Deputy Commissioner, Guntur-II Division, in Rc. No. 136/2000/D2, Dated 1.7.2000, the Delinquent Officer had issued total 810 way bills. Out of these, in November, 1999 he had issued 200 way bills and 250 way bills were issued in December, 1999 and so on. The contention of the Delinquent Officer is that he had acted upon the remarks of the Deputy Commercial Tax Officer, Gurazala in issuing the way bills and these were 50 way bills only. But the Delinquent Officer failed to account for the remaining way bills ie., $810 - 50 = 750$ waybills. Regarding his contention about filing complaint before the Police Stations and detaining the lorry and conducting auction of goods and depositing the sale proceeds of Rs.13,000/-, the said action was taken subsequently i.e., after the misuse of way bills was brought to light only. The Inquiring Authority also mentioned that "if a simple check of previous way bills, say after the first 100, it would have shown that the dealer was misusing the way bills". As per the present report of Commissioner, Commercial Taxes, received in the reference 13th read above, the total loss of Rs.3,28,293/- could not be recovered even after 14 years also. In case he would have scrutinized the previous way bill utilization statements filed by the Dealers, the loss would have been prevented, but it was not done and as such he is responsible for dereliction of legitimate duties besides loss occurred in the case. Hence the negligence of the Delinquent Officer in discharging his legitimate duties, which caused loss to the Government, stands substantiated.

12. Government, after consideration of the matter, have provisionally decided to impose a punishment of 15% (fifteen percent) cut in pension for a period of one year against Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, CT besides recovery of loss of Rs.3,28,293/- (Rupees three lakhs twenty eight thousand two hundred and ninety three only) from him under rule 9 of A.P. Revised Pension Rules, 1980. Accordingly, Government have communicated the above provisional decision to the Delinquent Officer with a direction to submit his representation, if any for taking further action in the matter vide reference 14th read above.

13. In the reference 15th read above, Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, CT has submitted his representation stating that there is no mens rea in the case and about his social status and requested to drop the heavy penalty proposed against him.

14. Government have examined the representation of the Delinquent Officer and observed that he has not made any valid contentions and he is silent on the lapses committed which were mentioned in the show-cause notice. Hence, the silence be termed as nothing but accepting his negligence in discharging his duties which caused loss to Government. Hence his contention to drop further action is devoid of merits. Accordingly, Government have decided to confirm the provisional decision

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to impose the above penalty against the Delinquent Officer besides recovery of loss from him under rule 9 of A .P. Revised Pension Rules, 1980 and addressed to the A. P. Public Service Commission for their concurrence. In the reference 18th read above, the Secretary, A.P. Public Service Commission has communicated the consent of the Commission to impose the above penalty against the individual besides recovery of loss.

15. Government, after careful examination of the matter, hereby impose a punishment of 15% (fifteen percent) cut in pension for a period of one year against Sri M.V. Prasanna Kumar, former Commercial Tax Officer and retired Assistant Commissioner, CT besides recovery of loss of Rs.3,28,293/- (Rupees three lakhs twenty eight thousand two hundred and ninety three only) from him under rule 9 of A.P. Revised Pension Rules, 1980. Copy of the advice of the A.P. Public Service Commission, dt:28.03.2013 as required under Rule 23 of APCS (CC&A) Rules, 1991 is herewith furnished to the individual.

16. The Commissioner of Commercial Taxes, A.P, Hyderabad shall take necessary further action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT**

To

Sri M.V. Prasanna Kumar, former Commercial Tax Officer
and retired Assistant Commissioner, CT.,
403, Keerthi Enclave,
6/1 Chandramouli Nagar
Guntur - 522 007 (w.e)

through the Commissioner of Commercial Taxes, A.P, Hyderabad.

The Commissioner of Commercial Taxes, A.P, Hyderabad
(with a request to serve the G.O on the individual and send the served
copy with dated signature to Government)

Copy to:

The Secretary, A.P. Public Service Commission, Hyderabad.

The Accountant General, AP, Hyderabad.

The Director, Treasuries & Accounts, A.P, Hyderabad.

The Assistant Registrar, A.P. Administrative Tribunal, Hyderabad

(w.r.t orders dt: 14.12.2012 in M.A.No. 2093/2012 in O.A.No. 3966/2010).

The Revenue (CT.I) Department.

PS to Prl. Secretary to Government, Revenue Department.

SF/SC.

//Forwarded :: By Order //

SECTION OFFICER.